

RESOLUTION NO. 26-25

A RESOLUTION OF THE BOARD OF DIRECTORS OF DESERT RECREATION DISTRICT CALLING AND GIVING NOTICE OF A SPECIAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026, AND ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT OF A PROPOSAL TO ENACT AN INITIATIVE ORDINANCE ESTABLISHING A SPECIAL PARCEL TAX UPON PROPERTY WITHIN THE DISTRICT, AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE TO CONSOLIDATE THE ELECTION WITH THE STATEWIDE GENERAL ELECTION TO BE CONDUCTED ON THE SAME DATE

WHEREAS, there is to be a Statewide General Election held on November 3, 2026; and

WHEREAS, the Board of Directors desires to submit to the voters at the election a proposed ordinance enacting a special parcel tax to fund local safe parks and recreation services; and

WHEREAS, the District provides parks, recreation facilities, community programs, and related services throughout its service area covering 1,887 miles across the greater Coachella Valley; and

WHEREAS, the District is responsible for maintaining facilities and programs that serve residents of all ages and abilities and provide opportunities for recreation, community engagement, relief from extreme temperatures, and access to essential community services; and

WHEREAS, the District has placed a priority on preserving opportunities for children to run, play and experience nature to improve their health and well-being, and keep our children and teens off the streets, safe, and out of trouble; and

WHEREAS, the District has identified long-term funding needs associated with aging parks and recreation facilities and the continuation of community services including, repairs to water, gas, and sewer systems at District parks and recreation facilities; removal of asbestos and mold; facility safety improvements; maintenance of cooling centers; services for vulnerable seniors; youth gang and drug prevention programs; and efforts addressing homelessness and its impacts on District facilities and programs; and

WHEREAS, the District has worked hard to balance its budget each year and to maintain services to residents even while rising costs and the aging facilities have impacted the District's budget, creating a structural deficit; and

WHEREAS, without a stable funding source, the District will be forced to make significant cuts to programs that children and seniors depend on, reduce critical park and recreation facilities maintenance, and reduce the community services available to residents; and

WHEREAS, the District's Board of Directors has reviewed all options, and received information about a potential funding measure with strict accountability requirements, that would provide locally controlled funding to help fund services, programs and maintain aging recreation facilities.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DESERT RECREATION DISTRICT, AS FOLLOWS:

SECTION 1. The facts set forth in the recitals on this Resolution are true and correct and establish the basis for the Board's adoption of this Resolution.

SECTION 2. Pursuant to the requirements of the laws of the State of California relating to the Desert Recreation District, including Sections 5787 and 5789.1 of the California Public Resources Code, and Article 3.5 of Chapter 1 of part 1 of Division 1 of Title 5 of the Government Code, commencing with Section 50075, and other applicable law, the Board hereby orders to be submitted at a Special District Election to be consolidated with the Statewide General Election and held in the District on November 3, 2026 for the purpose of submitting to the registered voters of the District an initiative ordinance establishing a special parcel tax.

SECTION 3. Pursuant to Elections Code Sections 10400, et seq., the Board hereby requests that the Riverside County Board of Supervisors consent to the consolidation of the District Special Election with the Statewide General Election to be conducted by the County on the same day in the County.

SECTION 4. In all particulars not recited in this Resolution, the election shall be held and conducted as provided for in Elections Code Section 10418 and any other law applicable to special district elections. All persons qualified and registered to vote in the District as of the date of such election shall be entitled to vote. The Riverside County Clerk/Registrar of Voters is authorized to canvas the results of the election.

SECTION 5. The General Manager is authorized, instructed, and directed to coordinate and, if necessary, contract with the Riverside County Clerk/Registrar of Voters to procure and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, services, and paraphernalia that may be necessary in order to properly and lawfully conduct the election. The District shall reimburse Riverside County for all reasonable costs of conducting the election promptly upon receipt of invoices for the same.

SECTION 6. Notice of the time and place of holding the Special District Election is hereby given and the Secretary, in cooperation with the County Clerk/Registrar of Voters, is authorized, instructed, and directed to give further or additional notice of the election, in the time, form and manner as required by law.

SECTION 7. The General Manager is hereby directed to submit a certified copy of this Resolution and the proposed ballot measure to the Riverside County Clerk/Registrar of Voters' Office and to the Riverside County Board of Supervisors immediately following adoption, and prior to the close of business on August 7, 2026.

SECTION 8. Pursuant to Elections Code Sections 1405(b) and 9310(a)(2), the Board hereby orders that at the said Special District Election, the initiative ordinance titled "AN ORDINANCE OF THE PEOPLE OF THE DESERT RECREATION DISTRICT, CALIFORNIA, ENACTING A SPECIAL PARCEL TAX UPON PROPERTY WITHIN THE DISTRICT TO FUND LOCAL SAFE PARKS AND RECREATION SERVICES" shall be submitted to the voters for adoption. The full text of the said initiative ordinance is approved and attached to this Resolution as Exhibit "A" and incorporated herein by reference. The question to be submitted to the voters shall appear and be printed on the ballot as follows:

SAFE PARKS AND YOUTH/SENIOR RECREATION

LOCAL PARK REPAIR/SAFETY AND SENIOR/YOUTH SERVICES MEASURE. To maintain safe drinking water, address homelessness, repair aging gas/sewer lines, remove asbestos/mold at parks/recreation facilities; maintain cooling centers, services for vulnerable seniors, youth gang/drug prevention programs; shall Desert Recreation District's measure be adopted levying 5¢ per building square foot annually, providing \$11,300,000 annually until ended by voters, adjusting the appropriations limit; requiring spending disclosure, audits, all funds staying local; exempting low-income seniors?	YES
	NO

SECTION 9. The proposed measure is a special tax, as defined in Article XIIC of the California Constitution, to be collected by the Riverside County Tax Collector, at the rates set forth in the ordinance attached herein for each parcel on which the tax is levied. This measure requires the approval of a two-thirds (2/3) supermajority of the qualified electors casting votes at the Statewide General Election.

SECTION 10. The Board directs that arguments for and against the measure may be filed in accordance with applicable law. The Board requests that an impartial analysis of the measure be prepared according to law and provided to the voters.

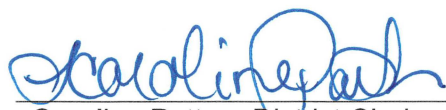
SECTION 11. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding district elections, including Elections Code Section 10418. All persons qualified and registered to vote in the District as of the date of such election shall be entitled to vote.

PASSED, APPROVED, AND ADOPTED this 22nd day of July, 2026.



Giovanna Healy, President
Desert Recreation District

ATTEST:



Caroline Patton, District Clerk
Desert Recreation District



CERTIFICATION:

I, Caroline Patton, District Clerk of Desert Recreation District, do hereby certify that the foregoing Resolution No. 2026-25, was duly adopted by the Board of Directors of Desert Recreation District at a regular meeting thereof held on the 22nd day of July, 2026 by the following vote, to wit:

AYES: Acosta, Espinoza, Gonzalez, Healy, and Rodriguez.

NOES:

ABSENT:

ABSTAIN:



Caroline Patton, District Clerk
Desert Recreation District

EXHIBIT A

ORDINANCE NO. 26-02

AN ORDINANCE OF THE PEOPLE OF DESERT RECREATION DISTRICT, CALIFORNIA, ENACTING A SPECIAL PARCEL TAX UPON PROPERTY WITHIN THE DISTRICT TO FUND LOCAL SAFE PARKS AND RECREATION SERVICES

The People of the Desert Recreation District do ordain as follows:

WHEREAS, the Desert Recreation District (District) provides parks, recreation facilities, community programs, and related services throughout its service area covering 1,887 miles across the greater Coachella Valley; and

WHEREAS, The District is responsible for maintaining facilities and programs that serve residents of all ages and abilities and provide opportunities for recreation, community engagement, relief from extreme temperatures, and access to essential community services; and

WHEREAS, the District has placed a priority on preserving opportunities for children to run, play and experience nature to improve their health and well-being, and keep our children and teens off the streets, safe, and out of trouble; and

WHEREAS, the District has identified long-term funding needs associated with aging parks and recreation facilities and the continuation of community services including, repairs to water, gas, and sewer systems at District parks and recreation facilities; removal of asbestos and mold; facility safety improvements; maintenance of cooling centers; services for vulnerable seniors; youth gang and drug prevention programs; and efforts addressing homelessness and its impacts on District facilities and programs; and

WHEREAS, the District has worked hard to balance its budget each year and to maintain services to residents even while rising costs and the aging facilities have impacted the District's budget, creating a structural deficit; and

WHEREAS, without a stable funding source, the District will be forced to make significant cuts to programs our children and seniors depend on, reduce critical park and recreation facilities maintenance, and reduce the community services available to residents; and

WHEREAS, the District's Board of Directors has reviewed all options, and received information about a potential funding measure, with strict accountability requirements, that would provide locally controlled funding to help fund services, programs and maintain aging recreation facilities.

NOW, THEREFORE, BE IT ORDAINED BY THE PEOPLE OF THE DESERT RECREATION DISTRICT, AS FOLLOWS:

SECTION 1. Authority, Purpose and Intent. Pursuant to the authority of Section 5789.1 of the California Public Resources Code and Article 3.5 of Chapter 1 of part 1 of Division 1 of Title 5 of the Government Code, commencing with Section 50075, and other applicable law, there is hereby levied and assessed a special parcel tax by the Desert Recreation District for each fiscal year. It is the sole purpose and intent of this ordinance to impose a special parcel tax for the specific purpose of constructing, maintaining and improving safe, clean parks and recreation services for the community, its youth, and senior citizens.

SECTION 2. Parcel Tax Imposed.

- A. Commencing with Tax Year 2027-2028, an annual special tax shall be levied at the rate of 5 cents (\$0.05) per square foot of structural improvements on all Taxable Improved Parcels, except as exempted herein. The District may rely on the Riverside County Assessor ("Assessor") records for such information or may verify the square footage independently.
- (1) For the purpose of this subsection:
- (a) "Taxable Improved Parcels" means all parcels with an Improvement Value greater than \$50,000 per the Assessor.
- (b) For purposes of the special tax calculation, all Taxable Improved Parcels shall be subject to a 500 building square foot minimum and a 250,000 square foot maximum of structural improvements.
- B. The following parcels shall be subject to exemption from the special parcel tax specified in subsection (A) of this Section:
- (1) All parcels exempt from ad valorem property taxes to the same extent partially or fully exempt as determined by the Assessor, including, but not limited to, government parcels and parcels owned by non-profit organizations satisfying the requirements of Revenue and Taxation Code section 214.
- (2) Upon application, Low-Income Senior-Owned Parcels.
- (a) For the purpose of this subsection, "Low-Income Senior-Owned Parcels" means parcels within the District that are owned and occupied as a residence by individuals over the age of sixty-five (65) who are the head of the household, with a household income that does not exceed the Very Low-Income limit for Riverside-San Bernardino-Ontario, CA MSA, as determined annually by the U.S. Department of Housing and Urban Development.
- (b) The exemption for Low-Income Senior-Owned Parcels shall be implemented in accordance with procedures and guidelines developed and adopted by the Board of Directors of the District and updated from time to time.
- C. The Board of Directors of the District shall establish and administer an appeals process to address and correct potential inequities in the levy of the special tax. Parcel owners or any other person or entity subject to the special tax may seek review of the amount of their tax on the following grounds:
- (1) Mathematical error in the calculation of the tax; or
- (2) Significant discrepancy between the assessed and the actual square footage of improvements.
- D. All laws and procedures regarding exemptions, due dates, installment payments,

corrections, cancellations, refunds, late payments, penalties, liens and collections for ad valorem property taxes shall be applicable to the collection of the special tax. The secured roll tax bills shall be the only notices required for the levying of the special tax. The District and the County shall cause the special tax to be placed on the appropriate County tax roll for the initial Tax Year 2027-2028, and for subsequent tax years. The Treasurer and Tax Collector of the County shall collect the special tax on the tax roll at the same time and in the same manner, and subject to the same penalties and interest as the ad valorem property taxes fixed and collected by or on behalf of the County.

SECTION 3. Special Account. The proceeds of the Parcel Taxes shall be deposited in a special account, created and maintained by the District, and used only for the specific purpose identified in Section 1 of this Ordinance.

SECTION 4. Accountability Measures. The Finance Director of the District shall cause a report (the "Report") to be prepared by an independent auditor and to be filed with the Board of Directors no later than August 30 of each year. The Report shall state: (a) the amount of Parcel Taxes collected and expended in such year; and (b) the status of any projects or description of any programs and services funded from proceeds of the Parcel Taxes. The Report may relate to the calendar year, fiscal year, or other appropriate annual period, as the chief fiscal officer of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Directors. For the purposes of this Ordinance, "fiscal year" means the District's fiscal year which begins on July 1 and ends on June 30 of each year.

SECTION 5. Appropriations Limit. Pursuant to California Constitution Article XIII B §4, the appropriations limit for the District is hereby increased by the maximum projected aggregate revenues to be collected from the Parcel Taxes authorized by this levy in each of the years covered by this Ordinance.

SECTION 6. Effective Date. Pursuant to California Constitution Article XIII C §(2)(d) and California Elections Code section 9320, if two thirds of the qualified voters voting in the election on this Ordinance vote in favor of its adoption, this Ordinance shall be deemed valid and binding and shall be considered as adopted upon the date that the vote is declared by the Board of Directors, and shall go into effect ten (10) days after that date.

SECTION 7. Duration of Special Parcel Tax. The authority to levy the special parcel tax shall remain in effect unless a later ordinance is adopted and approved by two-thirds of the voters of District voting thereon that either repeals the special parcel tax or establishes a date that the authority to levy the special parcel tax shall terminate.

SECTION 8. Severability. If for any reason a court with jurisdiction finds any portion of this ordinance to be invalid or finds the special tax to be inapplicable to any particular parcel, then the balance of this ordinance and the application of the special tax to the remaining parcels shall not be affected.

SECTION 9. Certification. Following the District Clerk certification that the voters of the District have approved this Ordinance, the President shall sign this Ordinance and the District Clerk shall cause the same to be entered in the book of original ordinances of said District.

SECTION 10. Attestation. The Chair of the Board of Directors of the District is hereby authorized to attest to the adoption of this Ordinance by the voters of the District by signing where indicated

below.

I hereby certify that the foregoing Ordinance was PASSED, APPROVED AND ADOPTED by the people of the Desert Recreation District voting on the 3rd day of November, 2026.

Giovanna Healy, President
Desert Recreation District

ATTEST:

Caroline Patton, District Clerk
Desert Recreation District